IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 3RD AUGUST 2006 / 12TH SRAVANA 1928

ST.Rev..No. 225 of 2003

TA.270/2002 of S.T.A.TRIBUNAL,ADDL.BENCH,KZD.
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PETITIONER/ASSESSEE

SMT. ELSAMMA FELIX, PROPRIETRIX,
M/S. KOTTACHERRY TRADING COMPANY,
P.O.AMBALATHARA, KANHANGAD.

BY ADV. SRI.T.M.SREEDHARAN

RESPONDENT/REVENUE

STATE OF KERALA, REPRESENTED BY THE
CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER (SHRI GEORGEKUTTY MATHEW)

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 03/08/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C. N. RAMACHANDRAN NAIR &
K. M. JOSEPH, JJ.

S.T.REV. NO.225 OF 2003 C

Dated this the 3rd day of August, 2006

JUDGMENT

C. N. Ramachandran Nair, J.

The Accounts of petitioner were rejected and turnover was estimated for the reason that petitioner was engaged in manipulation of Delivery Note used for transport of goods. The Officer has recorded that the petitioner carries on business only in the night which is very unusual. Moreover, petitioner accounted abnormal rate of profit at 56 per cent in copra. There is hardly any Delivery Note which is not corrected and the corrections pertained to important matters, like Vehicle Number used for transfer. In such circumstances, we confirm the rejection of Books of Accounts. We find the tribunal has reduced the addition to 15 per cent of the reported turnover which, to our mind, appears to be reasonable. Therefore, we

find no ground to interfere with the tribunal's order in revision. Accordingly, the ST. Rev. Case is dismissed.

C. N. RAMACHANDRAN NAIR, JUDGE

K. M. JOSEPH, JUDGE

kbk.